

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-11

May 12, 1960

AVAILABILITY OF PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 296

Manufacturers and importers of tobacco products and cigarette papers and tubes; proprietors of customs bonded cigar manufacturing warehouses, class 6; proprietors of export warehouses; and others concerned:

Purpose. This industry circular is to advise you that regulations codified in Title 26 (1954) Code of Federal Regulations, Part 296, "Miscellaneous Regulations Relating to Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes," have been printed and are available for purchase.

Publication of Regulations in Part 296. This part incorporates provisions of a miscellaneous nature, those that are not of continuing application, and temporary rules and procedures, as set forth below:

- (1) Subpart A contains regulations prescribed by Treasury Decision 6359, effective May 1, 1958, to implement the provisions of Section 6423 of the Internal Revenue Code, which imposes certain limitations on the refund or credit of tobacco taxes.
- (2) Subpart B contains regulations prescribed by Treasury Decision 6325, effective September 3, 1958, to implement Section 209 of the Excise Tax Technical Changes Act of 1958, to provide relief for losses of tobacco products and cigarette papers and tubes caused by disasters occurring after December 31, 1954, and not later than September 2, 1958.
- (3) Subpart C contains regulations prescribed by Treasury Decision 6392, effective September 3, 1958, to implement Section 5708 of the Code, to provide relief for losses caused by disasters occurring after September 2, 1958.
- (4) Subpart D contains temporary rules and procedures prescribed by Treasury Decision 6333, effective November 7, 1958, to implement the Code, as it relates to the permit and bond provisions applicable to export warehouse proprietors.
- (5) Subpart E contains temporary rules and procedures prescribed by Treasury Decision 6382, effective June 24, 1959, to implement the Code, to provide for the taxpayment of tobacco products by return.

Availability of Publication for Purchase. The publication of Part 296, designated "Internal Revenue Service Publication No. 439 (5-60)," is available for purchase from the Superintendent of Documents, at the price of 15 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relating to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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